

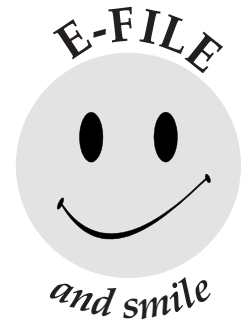
ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns.

For more information on these alternative filing options,
visit our web site at www.dor.state.mo.us/tax



Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return, provided through a software company.

ACCURATE

Up to 13 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

FORM MO-1040C

Information to Complete Form MO-1040C

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. Please do not use the label if the information on the label is incorrect. Print or type the correct information, including social security number(s), in the spaces provided on the return.

Enter your county of residence (enter "NONR" if nonresident) and the number of the public school district in which you reside (enter "347" if nonresident). See school district listing on pages 5 and 6.

If the taxpayer or spouse died in 2002, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were 65 or older or blind at any time during 2002, check the appropriate box.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Federal Adjusted Gross Income

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

If your filing status is "married filing combined" and both spouses are reporting income, use the worksheet on page 4 to

split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income reduces the rate at which your combined incomes are taxed. For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
Federal Form 1040	Line 35
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line 1

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To determine your income percentage for Line 5, complete the following:

Yourself	
Line 3 _____	divided by
Line 4 _____	= _____
Spouse	
Line 3 _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with one exception:

Box B must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

Only one box may be checked on Line 6, Boxes A through C.

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through C. The amounts are listed on Form MO-1040C. **Caution: If you checked Box B, enter "0".**

Line 7 — Tax on Federal Return

Use the chart below to locate the tax reported on your federal return. This amount is limited based upon your filing status, and cannot exceed \$5,000 for a single filer and \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, subtract the credit from the tax on your federal return and enter the difference on Line 7 of Form MO-1040C. If a negative amount is calculated, enter "0" on Line 7. (Example: If your federal tax is \$1,500 and your earned income credit is \$1,550, the federal tax reported on Line 7 would be "0".)

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41
1040	Line 55 minus Lines 43 and 64

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	\$4,700
Married Filing a Combined Return or Qualifying Widow(er)	\$7,850
Claimed as a Dependent on Another Person's Return	See Federal Return

If you or your spouse marked any of the boxes for 65 or older, or blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Itemized De-

ductions Section on the back of the Form MO-1040C. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if: you paid premiums for a qualified long-term care insurance policy and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

- D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

- E. Subtract Line D from Line C. E) \$ _____

- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____

- G. Subtract Line F from Line A. G) \$ _____

- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040C, Line 10. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C, to figure your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Lines 15 and 16 — Resident Credit or Missouri Income Percentage

You can take a resident credit **OR** figure a Missouri income percentage, **but not both**. However, one spouse may take the Missouri income percentage and the other the resident credit.

Line 15—Missouri Resident(s): You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had income from other state(s).

Line 16—Nonresident(s): You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

Line 15 or 16—Part-year Resident(s): You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state's return if using Form MO-CR. Attach a copy of your federal return if using Form MO-NRI.

Line 19 — Missouri Withholding

Include only Missouri withholding on Line 19. Do **not** include withholding for federal taxes, local taxes, city earnings

taxes, or another state's withholding. See Diagram 1 on page 3. **Attach a copy of all Forms W-2(s) and 1099(s).**

Line 20 — Estimated Tax Payments

Include any estimated tax payments made during 2002 and any overpayment applied from your 2001 Missouri return.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 25 — Refund

Returns with refunds filed before April 1 are issued much faster than those filed after April 1. **File early!!**

Line 26 — Amount Due

Attach a **check or money order** (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.



You may also pay by **credit card** by visiting the Department of Revenue's web site at **www.dor.state.mo.us/tax** or by calling toll-free (888) 929-0513. The Department of Revenue accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Sign Return

Both spouses **must** sign the Form MO-1040C. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- Forms W-2(s) and 1099(s)
- Copy of federal return (pages 1 and 2) and Federal Schedule A:
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Long-term Care Insurance Deduction
- Copy of federal return (pages 1 and 2) if using Form MO-NRI
- Other state's return—if using Form MO-CR

Mail Form MO-1040C, Attachments, and Payment (if necessary) to:

Refund or no amount due —
Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500

Balance due —
Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 38, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions**

do not qualify. Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$5,264. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2002. The amount cannot exceed \$8,351. (Tier I maximum of \$5,264 and Tier II maximum of \$3,087.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 65, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 29.

Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 35 is greater than \$137,300, (\$68,650 if married filing separate) complete the **Worksheet — State and Local Income Taxes, to determine the correct amount to subtract.** If you don't complete the worksheet your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, below, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

Diagram 1: Form W-2

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code				3 Social security wages	4 Social security tax withheld
				5 Medicare wages and tips	6 Medicare tax withheld
				7 Social security tips	8 Allocated tips
d Employee's social security number				9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial		Last name		11 Nonqualified plans	12a See instructions for box 12
				13 Statutory employee <input type="checkbox"/> Nonstatutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>	12b <input type="checkbox"/>
				14 Other	12c <input type="checkbox"/>
					12d <input type="checkbox"/>
f Employee's address and ZIP code				15 Date	16 State wages, tips, etc.
				17 State income tax	18 Local wages, tips, etc.
				19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** (99) **2002**
 Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
 Cat. No. 10134D

Missouri Taxes Withheld

Earnings Tax

SPLITTING YOUR INCOME

You will need a copy of your 2002 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.

- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state refund should be split according to your and your spouse's Missouri tax withheld in 2001, less your and your spouse's Missouri tax (Form MO-1040C, Line 18). The result is your portion of the total 2001 refund. The amounts for yourself and your spouse should total your Missouri refund for 2001.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
A. Wages, salaries, tips, etc.	1	7	7		00	A	00
B. Taxable interest income	2	8a	8a		00	B	00
C. Dividend income	none	9	9		00	C	00
D. State and local income tax refunds	none	none	10		00	D	00
E. Alimony received	none	none	11		00	E	00
F. Business income or (loss)	none	none	12		00	F	00
G. Capital gain or (loss)	none	10	13		00	G	00
H. Other gains or (losses)	none	none	14		00	H	00
I. Taxable IRA distributions	none	11b	15b		00	I	00
J. Taxable pensions and annuities	none	12b	16b		00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	K	00
L. Farm income or (loss)	none	none	18		00	L	00
M. Unemployment compensation	3	13	19		00	M	00
N. Taxable social security benefits	none	14b	20b		00	N	00
O. Other income	none	none	21		00	O	00
P. Total (add Lines A through O)	4	15	22		00	P	00
Q. Less: federal adjustments to income	none	20	34		00	Q	00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040C	4	21	35		00	R	00

Enter on Form MO-1040C, Line 1.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337
(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax

(800) 411-8524

(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

2002 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

- All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger)	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear)	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo)	112	Gasconade C-4 (Falcon)	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I (Hermann)	197	Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	Gasconade Co. R-II (Owensville)	376	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gideon 37	165	Iberia R-V	215
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III (RFD, Salem)	117	Gilliam C-4	166	Independence 30	217
Alton R-IV	006	Cape Girardeau 63	066	DeSoto 73	114	Gilman City R-IV	167	Iron Co. C-4 (Viburnum)	218
Appleton City R-II	008	Carl Junction R-I	067	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Arcadia Valley R-II (Ironton)	009	Carrollton R-VII	068	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
Ash Grove R-IV	011	Carthage R-IX	069	Dixon R-I	120	Gorin R-III	172	Jefferson C-123 (Nodaway Co.)	223
Atlanta C-3	012	Caruthersville 18	070	Doniphan R-I	121	Grain Valley R-V	173	Jefferson City	224
Aurora R-VIII	013	Cass Co. R-V	010	Dora R-III	122	Grandview C-4 (Jackson Co.)	174	Jefferson Co. R-VII (RFD, Festus)	225
Ava R-I	014	Cassville R-IV	071	Drexel R-IV	123	Grandview R-II (Jefferson Co.)	175	Jennings	227
Avenue City R-IX	015	Center 58 (Jackson County)	074	Dunklin R-V (Jefferson Co.)	124	Green City R-I	177	Johnson Co. R-VII	571
Avilla R-XIII	016	Centerville R-I	077	East Buchanan Co. C-I (Gower)	125	Green Forest R-II	178	Joplin R-VIII	228
Bakersfield R-IV	017	Central R-III (Park Hills)	480	East Carter Co. R-II (Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Ballard R-II	018	Centralia R-VI	079	East Lynne 40	127	Greene Co. R-VIII (Rogersville)	277	Kansas City 33	231
Bayless	019	Chadwick R-I	080	East Newton Co. R-VI	128	Greenfield R-IV	180	Kearney R-I	232
Bell City R-II	020	Chaffee R-I	081	East Prairie R-II	129	Greenville R-II	181	Kelso C-7	233
Bellevue R-III	022	Charleston R-I	083	El Dorado Springs R-II	131	Grundy Co. R-V (Galt)	182	Kennett 39	234
Belton 124	023	Chilhowee R-IV	084	Eldon R-I	132	Hale R-I	184	Keytesville R-III	235
Bernie R-XIII	025	Chillicothe R-II	085	Elsberry R-II	134	Halfway R-III	185	King City R-I	236
Bevier C-4	026	Clark Co. R-I (Kahoka)	230	Eminence R-I	135	Hamilton R-II	187	Kingston K-14 (Washington Co.)	237
Billings R-IV	029	Clarksburg C-2	087	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell Co.)	238
Bismarck R-V	030	Clarkton C-4	088	Excelsior Springs 40	138	Hannibal 60	189	Kingsville R-I	239
Blackwater R-II	031	Clinton Co. R-III (Plattsburg)	397	Exeter R-VI	139	Hardeman R-X	190	Kirbyville R-VI	240
Bloomfield R-XIV	033	Cleary	089	Fair Grove R-X	140	Hardin-Central C-2	191	Kirksville R-III	241
Blue Eye R-V	034	Clearwater R-I	090	Fair Play R-II	141	Harrisburg R-VIII	192	Kirkwood R-VII	242
Blue Springs R-IV	035	Clever R-V	091	Fairfax R-III	142	Harrisonville R-IX	193	Knob Noster R-VIII	244
Bolivar R-I	037	Climax Springs R-IV	092	Farmington R-VII	146	Hartville R-II	194	Knox Co. R-I (Edina)	245
Boncl R-X	038	Clinton	093	Fayette R-III	147	Hayti R-II	195	Laclede Co. C-5 (RFD, Lebanon)	247
Boone Co. R-IV (Hallsville)	186	Clinton Co. R-III (Plattsburg)	397	Ferguson-Florissant R-II	148	Hazelwood	196	Laclede Co. R-I (Conway)	102
Boonville R-I	039	Cole Camp R-I	096	Festus R-VI	149	Henry Co. R-I (Windsor)	553	Ladue (St. Louis Co.)	248
Bosworth R-V	040	Cole Co. R-I (Russellville)	432	Fordland R-III	151	Hermitage R-IV	198	Lafayette Co. C-1 (Higginsville)	249
Bowling Green R-I	042	Cole Co. R-II (RFD, Jefferson City)	097	Forsyth R-III	152	Hickman Mills C-1	200	Lakeland R-III (Deepwater)	251
Bradleyville R-I	043	Cole Co. R-V (Eugene)	136	Fort Osage R-I (Route 2, Independence)	153	Hickory Co. R-I (Urbana)	201	Lamar R-I	252
Branson R-IV	044	Columbia 93	098	Fort Zumwalt R-II	154	Higbee R-VIII	202	LaMonte R-IV	253
Braymer C-4	046	Community R-VI	099	Fox C-6 (Arnold)	155	High Point R-III	203	LaPlata R-II	285
Breckenridge R-I	047	Concordia R-II	101	Francis-Howell (R-III)	156	Hillsboro R-III	204	Laquey R-V	254
Brentwood	048	Cooper Co. R-IV (Bunceton)	054	Franklin Co. R-II (RFD, New Haven)	157	Holcomb R-III	205	Laredo R-VII	255
Bronaugh R-VII	049	Cooter R-IV	103	Fredericktown R-I	158	Holden R-III	206	Lathrop R-II	257
Brookfield R-III	050	Couch R-I	104	Fulton 58	159	Holliday C-2	207	Lawson R-XIV	258
Brunswick R-II	052	Cowgill R-VI	105	Gainesville R-V	160	Hollister R-V	208		
Buchanan Co. R-IV (DeKalb)	115	Craig R-III	106			Houston R-I	209		
Bucklin R-II	053	Crane R-III	107			Howard Co. R-II (Glasgow)	168		
Bunker R-III	055	Crawford Co. R-I (Bourbon)	041						
Butler R-V	056	Crawford Co. R-II (Cuba)	108						
Cabool R-IV	057	Crocker R-II	109						

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Strain-Japan R-XVI	575
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Strasburg C-3	494
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sturgeon R-V	495
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Success R-VI	496
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sullivan C-2	497
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Summersville R-II	498
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sunrise R-IX	499
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Swedeborg R-III	500
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Sweet Springs R-VII	501
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central			
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Taneyville R-II	502
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Lincoln R-II	272	Tree R-III	329	Pattonsburg R-II	382	Sedalia 200	444	Thayer R-II	504
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Tina-Avalon R-II	506
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Trenton R-IX	508
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Tri-County R-VII	
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		(Jamesport)	509
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449	Troy R-III	510
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		Twin Rivers R-X	
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	(Broseley)	512
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451		
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	Union R-XI (Franklin	
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII		Co.)	514
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	Union Star R-II	515
		New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	University City	517
		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455		
		Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Valley Park	518
		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Valley R-VI (Caledonia)	519
		Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Van Buren R-1	520
		Nixa R-II	345	Platte Co. R-III		Smithville R-II	459	Van-Far R-I	521
		Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II		Verona R-VII	522
		(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460		
		Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Walnut Grove R-V	527
		Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	Warren Co. R-III	
		Normandy	349	Polo R-VII	401	South Holt Co. R-I		(Warrenton)	529
		North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warrensburg R-VI	528
		(Rosendale)	350	Portageville	574	South Iron Co. R-I		Warsaw R-IX	530
		North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Washington	531
		(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Waynesville R-VI	532
		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Weaubleau R-III	533
		North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webb City R-VII	534
		(Eagleville)	353	(Richland)	420	(Steele)	465	Webster Groves	535
		North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	Wellington-Napoleon	
		North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		R-IX	536
		(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellston	537
		North Nodaway Co. R-VI				Southland C-9		Wellsville-Middletown	
		(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	R-I	538
		North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		Wentzville R-IV	539
		(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	West Nodaway Co. R-I	
		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		(Burlington Junction)	540
		(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	West Plains R-VII	541
		North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	West Platte Co. R-II	
		(Bonne Terre)	352	Republic R-III		Special School District of		(Weston)	542
		North Wood R-IV	359	(Republic)	415	St. Louis	577	West St. Francois Co. R-IV	
		Northeast Nodaway Co. R-V		Revere C-3	416	Spickard R-II	472	(Leadwood)	570
		(Ravenwood)	360	Rich Hill R-IV	417	Spokane R-VII	473	Westran R-I	545
		Northeast Randolph Co. R-IV		Richards R-V	418	Spring Bluff R-XV	474	Westview C-6	546
		(Cairo)	361	Richland R-I		Springfield R-XII	475	Wheatland R-II	547
		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Charles Co. R-V		Wheaton R-III	548
		(Walker)	526	Richmond R-XVI	421	(Orchard Farm)	477	Willard R-II	550
		Northwest R-I		Richwoods R-VII	422	St. Charles R-VI	476	Willow Springs R-IV	551
		(High Ridge)	362	Ridgeway R-V	423	St. Clair R-XIII	478	Windsor C-1	
		Northwestern R-I		Ripley Co. R-III		St. Elizabeth R-IV	479	(Jefferson Co.)	552
		(Mendon)	363	(Gateway)	164	St. James R-I	481	Winfield R-IV	554
		Norwood R-I	364	Ripley Co. R-IV		St. Joseph	482	Winona R-III	555
				(RFD, Doniphan)	424	St. Louis Career		Winston R-VI	556
		Oak Grove R-VI	366	Risco R-II	425	Education	578	Woodland R-IV	557
		Oak Hill R-I	367	Ritenour	426	St. Louis City	483	Worth Co. R-III	558
		Oak Ridge R-VI	368	Riverview Gardens	427	Stanberry R-II	484	Wright City R-II	559
		Odessa R-VII	369	Rock Port R-II	428	Ste. Genevieve Co. R-II	485	Wyaconda C-1	560
		Oran R-III	370	Rockwood R-VI	429	Steelville R-III	486		
		Oreanville R-IV	371	Rolla 31	430	Stet R-XV	487	Zalma R-V	561
		Oregon-Howell R-III	246	Roscoe C-I	431	Stewartsville C-2	488		
		Orrick R-XI	372			Stockton R-I	489		
		Osage Co. R-I (Chamois)	082	Salem R-80	434	Stoutland R-II	490		
		Osage Co. R-II (Linn)	274	Salisbury R-IV	435	Strafford R-VI	492		